2009 AR1000CR

CR

ARKANSAS INCOME TAX COMPOSITE TAX RETURN

Jan 1 - Dec 31, 2009 or fiscal year ending _____, 20 _____ ●

Dept. Use Only ●

Name of Entity ●	Federal Employer Identification Number ●
Mailing Address ●	Telephone
City, State, and Zip ●	Location of Records for Audit

COMPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to Nearest Dollar)

1.	**TAXABLE INCOME FROM SCHEDULE A (below):**			1 ●	00
2.	**TAX:** [Multiply Line 1 by 7 percent (.07)]			2 ●	00
3.	Arkansas income tax withheld: *[Attach copies of AR1099PT Form(s)]*	3 ●	00		
4.	Estimated tax paid and/or credit brought forward:	4 ●	00		
5.	Payment made with extension:	5 ●	00		
6.	**TOTAL PAYMENTS:** *(Add Lines 3 through 5)*			6 ●	00
7.	**AMOUNT OF OVERPAYMENT/REFUND:** *(If Line 6 is greater than Line 2, enter difference)*			7 ●	00
8.	Amount of overpayment to be applied to 2010:			8 ●	00
9.	**AMOUNT TO BE REFUNDED TO YOU:** *(Subtract Line 8 from Line 7)*		**REFUND**	9 ●	00
10.	AMOUNT DUE: *(If Line 2 is greater than Line 6, enter difference)*		**TAX DUE**	10 ●	00

PLEASE SIGN HERE: **Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer *(other than taxpayer)* is based on all information of which preparer has any knowledge.**

May the Arkansas Revenue Agency discuss this return with the preparer shown below?

☐ Yes ☐ No

Signature of Officer, Partner or Accountant	Date	
	Telephone Number:	
Preparer's Signature	ID Number/Social Security Number ●	
Preparer's Name	City/State/Zip	
Address	Telephone Number	

For Department Use Only

A		●	
B ●			
C ●			
D ●			
E ●			
F ●			

SCHEDULE A - MEMBERS' SHARES OF INCOME **NUMBER OF NONRESIDENT MEMBERS** _____

NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME	
				00
				00
				00
				00
				00
				00
				00
				00
				00
				00
		Total Taxable Income		00

DUE DATE IS APRIL 15, 2010 FOR CALENDAR YEAR FILERS

ARKANSAS COMPOSITE FILING (AR1000CR)

Act 1982 of 2005 allows pass-through entities to file composite returns for nonresident members who elect to be included in the composite filing. The pass-through entity must report its distributive share of income or other gain that is passed through to the members included on this return and subject to Arkansas income tax.

> **NOTE:** Pass-through entities include S-Corporations, general partnerships, limited partnerships, limited liability partnerships, trusts, or limited liability companies. Any entity that is taxed as a corporation or is a disregarded entity for federal income tax purposes is not considered a pass-through entity.

The due date is April 15, 2010 for calendar year entities. If an extension is required, Form AR1055 should be completed and mailed by April 15, 2010. If additional tax is owed, the amount must be paid by the original due date. Attach the payment in U.S. Dollars to the completed Form AR1055 and mail to the address specified on Form AR1055.

INSTRUCTIONS:

Each composite return must be filed in the name of the pass-through entity, and the member who signs the return is responsible for any assessments or deficiencies incurred by the return. This requirement does not relieve any of the members from their personal liability in any way.

Only those members who must file Arkansas nonresident individual income tax returns as a result of their interest in a pass-through entity can be included in the composite return. Members who were Arkansas residents, became Arkansas residents during the year, or who had income/losses from Arkansas sources other than from pass-through entities, must be excluded from the composite return.

> **NOTE: A pass-through entity cannot be included as a member on a composite return.**

Line 1. Report the total taxable income from doing business in or deriving income from sources within this state and distributed to a member electing to be included on this tax return. The amount must equal the total on Schedule A.

Line 2. Compute tax at 7% (.07). No deductions or credits are allowed.

Line 3. Withholding paid by entity - FEIN on AR1099PT Form(s) must match FEIN on composite return.

(**Lines 4 through 10** – Follow instructions on form.)

Your tax return will not be complete unless officer, partner, or accountant signs it. Fill in preparer section if applicable.

Schedule A: The Revenue Division must be provided with names of all nonresident members included on this return.

- If there are **ten (10) or less nonresident members** represented by the return, complete Schedule A.
- If there are **more than ten (10) nonresident members** represented by the return, nonresident information must be submitted by magnetic media (3.5 diskette or CD). The information must be in a spreadsheet format (such as Excel), a database format (such as Access) or a Delimited Text File and should contain for each member included on this return: name, address, FEIN or SSN, share of income, and tax paid.

Attach an AR1099PT Form for each nonresident member included on this return. The amount(s) reported on the AR1099PT(s) must equal the amount(s) reported on the AR1000CR. Send two copies of AR1099PT Form to each nonresident member and retain one copy for your records.

> **NOTE: Each entity claiming withholding must be registered to withhold under the FEIN on the composite return. Failure to register will result in disallowance of withholding. For information about registering, call (501) 682-7290 or see website below.**

Mail the completed AR1000CR and required information to:

Individual Income Tax Section
Composite Return
P.O. Box 3628
Little Rock, Arkansas 72203-3628

For additional information on composite filing go to:

www.arkansas.gov/dfa/income_tax/CompositeFilingForPassThruEntities.html